

Michigan Department of Labor & Economic Growth
MICHIGAN LIQUOR CONTROL COMMISSION (MLCC)
 7150 Harris Drive, P.O. Box 30005 - Lansing, Michigan 48909-7505

MICHIGAN BEER TAX REPORT

PENALTY: A licensee who fails or refuses to submit a required report, or who submits a false report, may have the license suspended or revoked. * Refer to detailed instructions on the back of this form. *

1. GENERAL INFORMATION:				2. REPORTING PERIOD:			
Licensee Name _____				Month _____			
Street Address _____				Year _____			
City, State, Zip Code _____				3. REPORT (CHECK ONE):			
Business Phone _____							
License No. _____				<input type="checkbox"/> ESTIMATED Tax Report - go to box 4 <input type="checkbox"/> FINAL Tax Report - go to box 5			
4. ESTIMATED TAX REPORT - File one copy of this report, along with payment, no later than the 20 th of the Reporting Period Month . Estimated taxes are paid only by licensees whose average monthly tax payments for the previous calendar year were \$50,000 or more.							
Enter amount which is ONE-HALF of what the final tax report will be: \$ _____							
5. MICHIGAN BEER TAX REPORT - FILE NO LATER THAN THE 15TH OF THE MONTH FOLLOWING THE REPORTING PERIOD.							
TAX = \$6.30 per Barrel or \$.0015877 per ounce							
<i>Pack Size</i>	<i>Quantity Sold</i>	<i>Prorated Tax Rate</i>	<i>TAX DUE</i>	<i>Pack Size</i>	<i>Quantity Sold</i>	<i>Prorated Tax Rate</i>	<i>TAX DUE</i>
1/2 Bbl -15.5 gals.		X 3.15 =	\$	Case -36/8 oz.		X .45726 =	\$
1/4 Bbl - 7.75 gals.		1.575	\$	Case -24/8 oz.		.30484	\$
1/8 Bbl - 3.875 gals		.7875	\$	Case -48/7 oz.		.53347	\$
Keg - 13.5 gals.		2.74355	\$	Case -36/7 oz.		.40010	\$
Keg - 13.2 gals.		2.68258	\$	Case -35/7 oz.		.38899	\$
Case - 12/40 oz.		.76210	\$	Case - 24/7 oz.		.26673	\$
Case - 12/32 oz.		.60968	\$	Case 24/6.5 oz.		.24768	\$
Case - 12/24 oz.		.45726	\$				\$
Case - 24/16 oz.		.60968	\$				\$
Case - 24/12 oz.		.45726	\$				\$
Case - 12/12 oz.		.22863	\$				\$
Case - 24/11.5 oz.		.43821	\$				\$
6. PROCEDURE TO FIGURE TAXES DUE				7. VERIFICATION OF TAX REPORT			
A. Total Taxes Due _____ B. Less Estimated Payment _____ C. Less - Authorized Credit _____ D. Balance Due _____ Make checks payable to: State of Michigan/MLCC				I declare that the information in this report is correct.			
				_____ Signature of Authorizing Agent			
				_____ Title		_____ Date	
CASHIER VALIDATION (Do not write in this space)							

INSTRUCTIONS

ALL ITEMS REFER TO CORRESPONDING NUMBER ON THE FRONT OF FORM.

Box 1 Enter licensee name, business address and telephone number, and license number.

Box 2 Enter reporting period and year.

Only for Licensees whose average monthly tax payments last year were \$50,000 or more:

- *Box 3* Check whether report is for estimated or final tax
- *Box 4* Enter an amount that represents a reasonable estimate of what $\frac{1}{2}$ of the taxes for the reporting period are likely to be. Go to box 7

Box 5 Locate appropriate pack/size and enter total cases or barrels shipped in the column labeled Quantity Sold.

- Multiply "Quantity Sold" by corresponding "Pro-rated Tax Rate" (the tax rate is \$6.30 per barrel, or \$0.0015877 per ounce).
- Enter "Tax Due" as a result of the calculations above.

Box 6

A.) Sum all totals in columns labeled "Tax Due" and enter this amount on line A.

B.) Enter amount of estimated tax paid on line B.

C.) Enter amount of estimated tax paid on line C. (Taxpayers must have Commission approval prior to taking a credit on the tax report).

D.) Subtract lines B and C from line A (Total Tax Due), and enter the "Balance Due" on line D.

Box 7 Sign the report, enter your title, and enter today's date.